

**AMENDMENTS TO THE SPECIFICATION**

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 6 on page 16 as follows:

--Figs. 7(a) and 7(b) ~~are~~ is a descriptive views showing an example of structure of an SOI wafer, wherein ~~the part Fig. 7(a)~~ Fig. 7(a) is a descriptive top view and ~~the part Fig. 7(b)~~ Fig. 7(b) is a descriptive sectional view--

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 9 on page 16 as follows:

--Fig. 8 is a flowchart showing a manufacturing procedure ((a)-(g)) for an SOI wafer together with schematic views.—

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 13 on page 16 as follows:

--Figs. 10(a) and 10(b) ~~are~~ is a descriptive diagrams of one example of sags and rises generated in the outer peripheral portion of a polished wafer, wherein ~~the part Fig. 10(a)~~ Fig. 10(a) shows surface unevenness with tone and ~~the part Fig. 10(b)~~ Fig. 10(b) is a schematic diagram of ~~the part Fig. 10(a)~~ Fig. 10(a).--